

केंद्र पुरस्कृत योजनांचा निधी भारतीय रिझर्व्ह बँकेच्या ई-कुबेर प्रणालीच्या माध्यमातून वेळेवर (Just-in-Time) वितरीत करणेबाबत “SNA-SPARSH” या पर्यायी कार्यपद्धतीच्या वापरासंबंधी मार्गदर्शक सूचना...

महाराष्ट्र शासन

वित्त विभाग, दालन क्र.३३७,

शासन परिपत्रक क्र.संकीर्ण-२०२३/प्र.क्र.४७/कोषा प्रशा-४

मादाम कामा मार्ग, हुतात्मा राजगुरु चौक,

मंत्रालय, मुंबई-३२

दिनांक- ३ ऑगस्ट, २०२३.

- वाचा :-** १. भारत सरकार, वित्त मंत्रालय, व्यय विभाग यांचे कार्यालयीन ज्ञापन F.No.१(१३)/PFMS/FCD/२०२०, दि.२३/०३/२०२१.
२. महाराष्ट्र शासन, वित्त विभाग यांचे परिपत्रक क्रमांक संकीर्ण-२०२१/प्र.क्र.३५/कोषा प्रशा-४, दि.१ जुलै, २०२१.
३. भारत सरकार, वित्त मंत्रालय, व्यय विभाग यांचे कार्यालयीन ज्ञापन क्र. F.No.१(२७)PFMS/२०२०, दि.१३.०७.२०२३.

शासन परिपत्रक

भारत सरकारच्या सर्वसाधारण वित्तीय नियम, २०१७ मधील नियम २३२ (v) अन्वये, राज्य सरकारांना निधी वितरीत करणे आणि सार्वजनिक वित्तीय व्यवस्थापन प्रणाली (PFMS) च्या माध्यमातून निधीच्या विनियोगाचे संनियंत्रण करणेबाबत तरतूद विहीत करण्यात आली आहे. त्यास अनुसरून भारत सरकारच्या वित्त मंत्रालयाच्या व्यय विभागाद्वारे केंद्र पुरस्कृत योजनांसाठी राज्य सरकारांना वितरीत करण्यात आलेल्या निधीच्या संदर्भात निधीची उपलब्धता आणि विनियोग याचे प्रभावी संनियंत्रण करण्यासाठी तसेच Float कमी करण्यासाठी दि.१ जुलै, २०२१ पासून “SNA Model” ही कार्यपद्धती कार्यान्वित करण्यात आली आहे.

२. भारत सरकारच्या वित्त मंत्रालयाच्या व्यय विभागाद्वारे कार्यालयीन ज्ञापन क्र. F.No.१(१३) /PFMS /FCD/२०२०, दिनांक २३.०३.२०२१ अन्वये “SNA Model” कार्यान्वित करण्याबाबतच्या मार्गदर्शक सूचना निर्गमित करण्यात आल्या आहेत. सदर मार्गदर्शक सूचना या विभागाच्या उपरोक्त “वाचा” मधील अनुक्रमांक २ येथे नमूद परिपत्रकाद्वारे सर्व संबंधितांच्या निदर्शनास आणून देण्यात आल्या आहेत. त्यानंतर “SNA Model” संदर्भात भारत सरकारकडून वेळोवेळी देण्यात आलेल्या सूचनांबाबत देखील सर्व संबंधितांना त्या-त्या वेळी या विभागाकडून अवगत करण्यात आले आहे.

३. भारत सरकारच्या सर्वसाधारण वित्तीय नियम, २०१७ मधील नियम २३० (७) अन्वये विहीत करण्यात आलेल्या तरतूदीनुसार “निधीचे वेळेत वितरण” (Just in time release) हे तत्व शक्य होईल तेवढ्या प्रमाणात सर्व प्रदानांच्या वितरणासाठी लागू केले जाणे अभिप्रेत आहे. केंद्र शासन आणि राज्य शासन या दोन्ही स्तरांवरील रोख व्यवस्थापनामध्ये (Cash Management) अधिक परिणामकारकता साध्य करण्यासाठी सार्वजनिक वित्तीय

व्यवस्थापन प्रणाली (PFMS), राज्याची एकात्मिक वित्तीय व्यवस्थापन माहिती प्रणाली (State IFMIS) आणि भारतीय रिझर्व्ह बँकेची ई-कुबेर प्रणाली (e-Kuber) यांच्या एकात्मिक रचनेच्या (Integrated Framework) माध्यमातून केंद्र पुरस्कृत योजनांचा निधी वितरीत करण्यासाठी “SNA-SPARSH” (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण- Real Time System of Integrated Quick Transfers) ही पर्यायी निधी प्रवाह कार्यपद्धती (Alternative Fund Flow Mechanism) टप्पा-टप्पाने प्रस्तावित करण्याचा निर्णय केंद्र शासनाद्वारे घेण्यात आला आहे. या प्रस्तावित पर्यायी निधी प्रवाह कार्यपद्धती अंतर्गत अंतर्भूत करावयाच्या योजना आणि राज्ये वेळोवेळी केंद्र शासनाकडून अधिसूचित करण्यात येणार आहेत.

४. उपरोक्त “वाचा” मधील अनुक्रमांक ३ येथे नमूद दिनांक १३ जुलै, २०२३ रोजीच्या कार्यालयीन जापनान्वये भारत सरकारने प्रस्तावित “SNA-SPARSH Model” अंतर्गत अंमलबजावणीसाठी अधिसूचित केल्या जाणाऱ्या योजनांच्या अनुषंगाने भारत सरकारची मंत्रालये / विभाग आणि संबंधित राज्य सरकारे यांनी भविष्यात अनुसरणे अपेक्षित असलेल्या कार्यपद्धतीबाबत राज्य शासनास मार्गदर्शक सूचना प्राप्त झाल्या आहेत. सदर कार्यालयीन जापनाची प्रत या परिपत्रकाद्वारे सर्व संबंधित प्रशासकीय विभागांना यासोबत उपलब्ध करून देण्यात येत आहे.

५. केंद्र पुरस्कृत योजनांची अंमलबजावणी करीत असलेल्या सर्व संबंधित प्रशासकीय विभागांनी भारत सरकारच्या उपरोल्लेखित दिनांक १३ जुलै, २०२३ रोजीच्या कार्यालयीन जापनातील मार्गदर्शक सूचनांची गांभिर्याने नोंद घ्यावी. “SNA-SPARSH Model” च्या अंमलबजावणीच्या अनुषंगाने भारत सरकारकडून यापुढील काळात जशा-जशा सूचना प्राप्त होतील त्याप्रमाणे नियमोचित कार्यवाही करण्याची तजवीज सर्व संबंधितांनी ठेवावी.

सदर शासन परिपत्रक महाराष्ट्र शासनाच्या www.maharashtra.gov.in या संकेतस्थळावर उपलब्ध करण्यात आला असून त्याचा संगणक सांकेतांक क्र. २०२३०८०३१०२७१३०६०५ असा आहे. हे शासन परिपत्रक डिजिटल स्वाक्षरीने साक्षांकित करून काढण्यात येत आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नांवाने,

(डॉ.राजेंद्र गाडेकर)
शासनाचे उप सचिव

सहपत्र- वरीलप्रमाणे एकूण ४ पृष्ठे

प्रत-

१. अपर मुख्य सचिव/प्रधान सचिव/सचिव, सर्व मंत्रालयीन प्रशासकीय विभाग, मंत्रालय, मुंबई
२. सह सचिव (अर्थसंकल्प), वित्त विभाग, मंत्रालय, मुंबई
३. उप सचिव (साधन संपत्ती), वित्त विभाग, मंत्रालय, मुंबई
४. उप सचिव (का-१४१४), नियोजन विभाग, मंत्रालय, मुंबई
५. संचालक, लेखा व कोषागारे संचालनालय, मुंबई
६. स्टेट नोडल ऑफीसर, SPMU, महाराष्ट्र स्टेट, ४ था मजला, एव्हरेस्ट हाऊस, मरीन ड्राईव्ह, मुंबई
७. निवड नस्ती/कोषा प्रशा-४

North Block
New Delhi, 13th July, 2023

OFFICE MEMORANDUM

Subject: "Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI).

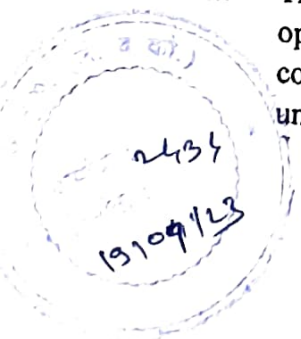
The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring the availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021 has issued guidelines for revised procedure for flow of funds under CSS. The revised procedure, known as the "SNA model", came into effect from 1st July, 2021.

2. Further, in view of rule 230 (7) of GFR 2017 which prescribes that "The principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible" and to bring about more efficiency in cash management at both Centre and States level, it has been decided to introduce an alternative fund flow mechanism named SNA – SPARSH (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण – Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMIS and e-kuber platform of Reserve Bank of India (RBI) in a progressive manner. The names of schemes and States to be covered by the alternative fund flow mechanism will be notified from time to time.

3. Following procedure will be followed by the State Governments concerned and the Ministries/Departments of the Government of India for the schemes notified for implementation in SNA – SPARSH model -

- i. Ministry/Department concerned of the Government of India shall open a drawing account with RBI under the existing User Defined Customer Hierarchy (UDCH) code of the Ministry/Department concerned.
- ii. The State Government will designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to a CSS. Existing SNAs under the "SNA model" may also be designated as SNAs under SNA- SPARSH model.
- iii. The State Government shall open SLS wise drawing accounts of SNA in RBI. Before opening of drawing account of an SLS, State Government and Ministry/Department concerned of GoI shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS. In case of Umbrella schemes having multiple sub

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schemes/components with varying sharing patterns, State Governments in consultation with Ministry/Department concerned should open separate SLS for sub schemes/components with different sharing ratio.

- iv. After opening of aforesaid drawing accounts in RBI by the Ministries/Departments and the State Governments, the Ministries/Departments and the State Governments will approach the PFMS division, O/o CGA for on boarding the scheme onto SNA-SPARSH platform of PFMS by 'marking' of the CSS on PFMS. Simultaneously, the State Governments shall map the CSS with corresponding SLSs as per the existing protocol.
- v. Upon on boarding of a scheme onto SNA- SPARSH platform, the State Government shall close all the SNA accounts pertaining to the scheme and return the Central share of unspent balance lying in the SNA accounts to the Consolidated Fund of India (CFI). Similarly the State share of unspent balance in the SNA accounts should be returned to the Consolidated Fund of the State. Further, the central share under the scheme lying in State treasury should also be returned to the CFI. Detailed procedure for calculation and return of the unspent amount will be issued separately.
- vi. Once a CSS is on boarded onto SNA-SPARSH platform of PFMS, Ministry/Department concerned shall use only the SNA- SPARSH platform to release funds under the scheme as per the guidelines contained in this OM and further guidelines issued in the matter. The use of SNA platform to release funds as per DoE's guidelines dated 23rd March, 2021 shall be stopped immediately after on boarding of the CSS onto SNA- SPARSH platform.
- vii. In the beginning of a financial year, the Ministries/Departments will create a 'mother sanction' in PFMS for a State for a CSS. The 'mother sanction' will define State wise drawing limit of the Ministry/Department for that CSS. The mother sanction may be modified by the Ministry during the year with the concurrence of the IFD.
- viii. The SNA and the Implementing Agencies (IAs) down the ladder shall be registered in State Integrated Financial Management Information System (State IFMIS).
- ix. Whenever the SNA/IAs needs to make payment to vendors/beneficiaries, the SNA/IA will generate payment files in State IFMIS. The payment files generated by SNA/IAs will be consolidated by State treasury in State IFMIS periodically after thorough scrutiny.
- x. In the case of States where the IT system is not ready to onboard a large number of agencies with proper protocol, the agencies may submit manual claims to State treasury which in turn shall process these claims in the State IFMIS.
- xi. State Government will develop a State Cyber Treasury wherein all payment files with SLS tags from the SNA/IAs could be received for payment and the vouchers could be compiled for accounting purpose. The State Cyber Treasury shall make the provision

Preetish K Sharma

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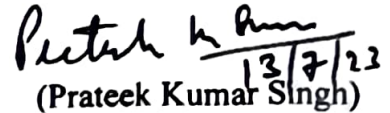
of 'flags' to identify the SNA/IA which has raised the claim and the SLS to which the claim pertains to.

- xii. State Government/treasury will share the consolidated payment file with PFMS for advance release of Central share.
- xiii. After receiving the consolidated payment file on PFMS, the Ministry/Department concerned will generate a sanction equivalent to the central share specified for the SLS on PFMS and transfer the central share of funds from centre's drawing account to the State's drawing account. Thus, State's drawing account shall be pre-funded with central share. After release of central share of funds, the mother sanction for the centre's drawing account for the scheme for the State will be reduced by an equivalent amount.
- xiv. Payment files received from State Treasury in PFMS till the cut-off time of 3 PM during a working day will be processed and sanction for the central share will be generated on the same working day. Sanction for the central share for payment files received beyond the cut-off time of 3 PM may be generated on the next working day.
- xv. Upon receipt of Central share, the consolidated payment file in State IFMIS will be auto pushed from State IFMIS to RBI. RBI shall debit the State's drawing amount by the total amount of the payment file and release payments to vendors/beneficiaries as per the instructions contained in the payment file. RBI will share the Debit notification of this payment with both PFMS and State IFMIS.
- xvi. In some schemes, the State Governments are releasing 'top up' amount in addition to the Central share and State share. State IFMIS and PFMS shall maintain a master database of proportion of Central, State share and the top up amount in such schemes. Payment files of such schemes will mandatorily include the 'top up' amount separately in line with the proportions in the master database and the Central share will not be calculated on the 'top up amount'. In case of schemes having 'top up' by State Government, Ministries/Departments shall not generate the sanction for central share against the payment files which are not reflecting the top up amount separately.
- xvii. There shall be periodic reconciliation and settlement of funds including failed transactions between Centre and State. The consolidated payment file pushed by State IFMIS to PFMS will mandatorily have the flagging for reinitiated transactions against previously failed transactions (if applicable) to avoid duplicate payments.
- xviii. Funds will remain in respective consolidated funds and will be released to the beneficiaries/vendors just in time. The funds will not be diverted to any Personal Deposit (PD) account or any other account by the State Government.
- xix. UTs without legislature work directly in PFMS and there is no need for them to open account in RBI. Ministries concerned can allow UTs with legislature to operate the concerned budget head through Letter of Authorization. UTs without legislature will ensure that the funds are released to the vendors/beneficiaries 'just in time' and are

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not parked in a bank account. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GFR 2017 will be strictly followed to avoid parking of funds, with agencies.

4. This issues with the approval of Finance Secretary & Secretary (Expenditure).


13/7/23

(Prateek Kumar Singh)

Director (PFC-I)

011-23094961

E-mail: prateeks.98@gov.in

To,

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Finance Secretary & Secretary (Expenditure)
2. PSO to Special Secretary (Pers)
3. PSO to AS(PF-S)
4. PPS to CGA
5. Sr. PPS to AS (PFC-II)
6. Sr. PPS to JS (PFC-I)